



# GEORGIA DEPARTMENT OF REVENUE

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## FOR IMMEDIATE RELEASE

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### Tax-Free Shopping Returns Aug. 2-3

ATLANTA - Tax-free shopping returns to Georgia's retail stores during the second Shop Georgia! holiday set for Aug. 2-3.

The tax-free period begins at 12:01 a.m. Friday, Aug. 2 and continues until midnight Aug. 3. During that 48-hour period, Georgia shoppers can purchase certain items of clothing and footwear, school supplies and computer equipment free of state and local sales tax.

The sales tax exemption is intended only for individuals and their personal use. It does not apply to purchases by businesses, to items leased or rented, or items sold at sports facilities, theme parks, restaurants, public lodging establishments and airports.

"The March sales-tax holiday was a tremendous success for both retailers and consumers and we believe this holiday will build on that success," said Georgia Revenue Commissioner T. Jerry Jackson. "It will provide a great opportunity for parents to save some money as they get their children ready to go back to school."

Clothing and footwear are exempt up to \$100 per item and there is no limit on the number of eligible items an individual can purchase. Items that exceed the \$100 limit will be taxed on their full purchase price.

Athletic clothing or footwear, which is not normally worn except for its intended use, is not exempt. For example, since basketball shoes are worn for many activities other than basketball, they will be tax exempt during the holiday period. However, golf shoes and football cleats are rarely worn except when playing golf or football. Therefore, tax will be due on these and similar items.

School supplies are exempt up to \$20 per item and like clothing and footwear, there is no limit on the number of items purchased. Children's books and books on school reading lists for kindergarten through 12<sup>th</sup>-grade students have been included in this category. Sales tax will be due on the total purchase price of any individual item or eligible book that exceeds the \$20 cap.

The first \$1,500 of computer equipment purchases that include a computer base unit is exempt. A computer base unit is either a desk top, laptop or tower computer system. Printers, scanners, monitors, educational software, modems and other similar items are exempt when purchased with a base unit. They are not exempt if purchased separately.

Sales tax will be due on the amount that exceeds the \$1,500 cap on purchases that include a base unit and other computer accessories.

Computer software that is considered recreational is not tax exempt. Also, the exemption does not include computer furniture, cell phones or other similar items.

Additional information can be obtained from the Department of Revenue's regional offices or by calling toll free (888) 353-4595. A Shop Georgia! tax specialist will be available at this number Monday through Friday and Aug 3 between 8 a.m. and 4:30 p.m. During nonbusiness hours, you can leave a message, which will be responded to during the next business day.

A comprehensive list of exempt and nonexempt items, frequently asked questions and more sales-tax holiday information is available at the DOR website [www.gatax.org](http://www.gatax.org).

The list of exempt and nonexempt items and frequently asked questions is also available via DOR's fax-on-demand at 404-417-6011. Use option two and select item 515 for the questions and answers or item 516 for the list of exempt and nonexempt items.

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